GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Budget 2018-19 – Guidelines for issue of Comprehensive Budget Release Order (CBRO) and Budget Distribution – Orders – Issued.

FINANCE (Budget. I) DEPARTMENT

G.O.Ms.No.43 **Dated.27.03.2018**

Read the following:

1. G.O.MS.NO. 70, Finance (Budget-I) Department, Dt. 24.03.2014.
2. G.O.MS.NO. 75, Finance (TFR) Department, Dt.03.04.2014.
3. G.O.MS.NO. 101, Finance (Budget-I) Department, Dt. 12.08.2015.
4. G.O.MS.NO. 57, Finance (Budget-I) Department, Dt. 07.04.2017.
5. G.O.MS.NO: 62, Finance (Budget-I) Department, Dt. 20.04.2017.

O R D E R:

In order to ensure streamlined budget management and to facilitate timely availability of funds to the implementing agencies, the Government introduced Comprehensive Budget release Order (CBRO) system in the G.O first read above. The purpose of the CBRO process is to enable the departments to distribute the budget allotted to them in accordance with their annual work plan, programme priorities and specific monthly requirements of the department rather than distribution in equal quarterly instalments.

2. In the reference 4th read above, Government launched the Comprehensive Financial Management System (CFMS) Budget Module, a new system and a process for the release of CBROs starting with the financial year 2017-18, and also given instructions to issue CBROs in CFMS and directed that Budget Distribution shall be done through CFMS by the Heads of the Departments/Secretariat Departments.

3. The Finance (Budget-I) Department will communicate the publication of A.P. Appropriation Act, 2018 after approval of Budget for the year 2018-19 by the State Legislature. Accordingly, all the Heads of the Departments / Secretariat Departments / Chief Controlling Officers / Estimating Officers may incur expenditure on quarterly basis with reference to the provisions made in the Budget 2018-19 from 1st April, 2018.

4. All Secretariat Departments and Chief Controlling Officers (Heads of the Departments) are hereby informed that they may use the CFMS Online Screens to prepare the budget distribution among their SCOs and DDOs for the entire approved 2018-19 Budget in accordance with their annual work plan, programme priorities, monthly / quarterly fund requirement etc. While distributing the Budget, Secretariat Departments and Chief Controlling Officers are permitted to retain a part of the Budget not exceeding 10% in reserve for release at their discretion for better performers. In addition, the following principles shall govern the budget distribution, in super session of any previous guidelines, orders, memos and notes issued:

- The total of Budget Distribution for the (4) quarters under every head of account shall not exceed hundred percent of the allocated BE for the financial year.

- Expenditure in any quarter under any particular HOA should not exceed 30% of the total budget available for that HOA and the expenditure to end of 3rd quarter should

not exceed 80% of Budget provision. To allow issuing CBROs beyond these limits, proposals should be sent to Budget section with detailed justification to permit relaxation in CFMS.

- Under 310.Grants in Aid, there were (9) sub detailed heads for various specific purposes.

- The DDOs have to utilize invariably the said SDHs and not use the omnibus SDH (312).Other Grants in Aid frequently.

- For Other Grants in Aid (312), the BE may be distributed up to 25% for each quarter. Increase up to 30% shall be allowed in any quarter by adjusting within four quarters including reserve.

- There shall be no treasury control for -
    - The HOAs relating to Salaries (DH-010); Wages (DH-020); Pensions (DH-040); Other Contractual Services (DH-300); Fixed Travelling Allowance(DH-110-SDH-114).
    - The sub detailed heads (SDH) Exgratia Payments (Accidental death / Compassionate Appointment) – SDH 317, Obsequies Charges (SDH-318) and also expenditure pertaining to SC ST Atrocities Act (2225-01-800-12-04-310-312 V).
    - There shall be no treasury control for the HOA relating to Booster Scheme (2235-60- 104-00-04-500-503 V).
    - The HOA relating to Festival Advance (7610-00-800-00-04-001 V).
    - The sub detailed head **310/311.Grants in Aid towards Salaries** pertaining to Schools/Colleges/Other Institutions. The DDOs shall furnish full details of employees along with Government sanction orders duly certified by the competent authority and Aadhaar Identification as in the case of 010. Salaries payable to Government employees. The treasury officers shall scrutinise the said bills critically and ensure that no omission/lapse occur while admitting the bills for payment.
    - The sub detailed heads **270/273 - Work charged Establishment** and **530/534. Work Charged Establishment** for payment of salaries. The DDOs shall furnish full details of the employees along with relevant Government sanction orders duly certified by the competent authority and Aadhaar Identification as in the case of 010. Salaries payable to Government employees. The treasury officers shall scrutinise the said bills critically and ensure that no omission/lapse occur while admitting the bills for payment.
    - Since 270/273 will be a no treasury control HOA henceforth, the current practice of using 270/273 for work charged establishment as an omnibus head to capture Salaries as well as Travelling Allowance will cease with immediate effect. To accommodate the Travelling Allowance a new head under the standard travelling allowance is being created. Going forward, **110/116 – Travelling Allowance for Work Charged Establishment** will be used. The concerned departments may propose re-appropriations to this new HOA based on need.
    - The expenditure under MH 2245 and MH 2071.

- For DH 330- Subsidies, distribution shall be at 25% of the BE allocation for each quarter.

- For State Development Schemes (GSH-11), normally 25% of the allocated BE for the financial year shall be distributed for each quarter. An increase up to 30% of the allocated BE for the financial year shall be allowed in a quarter while maintaining the overall distribution between the four quarters plus any reserve not exceeding Hundred percent.

- For Externally Aided Projects (EAP- GSH 03) – the Government have issued the guidelines vide reference 5th read above, the same guide lines will be applicable for this year also.

- For Rural Infrastructure Development Fund (RIDF-GSH-07), the entire BE would be available from the first quarter itself as it is reimbursed after spending by the state government.

- The Centrally Assisted State Development Schemes (CASDs-GSH-12) amount shall be released only on receipt of request from the department which itself is based on amount released by the Government of India. The Matching State Share (MSS-GSH-06) for the corresponding CASDs will be released along with Central release of the CASDs instalment.

- Any Detailed Heads not covered by the distribution principles defined above shall be normally distributed up to 25% of the allocated BE for the financial year in each quarter. An increase up to 30% of the allocated BE for the financial year shall be allowed.

5. The Capital Heads of Accounts related to Works Expenditure of all departments will be treated as Direct Debit HOAs vide G.O 1st read above. In respect of **270.Minor Works**, the bills shall be allowed up to Budget allocation only. In respect of Sub Detailed Head **310/319.Grants for Creation of Capital Assets** in all departments, the work bills shall be presented to the PAO (Works) in the respective area instead of Treasuries and Accounts, for scrutiny as per the regular procedure of works bills and pass for payment to the concerned.

6. In case of loan repayments under MH 6003 and MH 6004 and interest payments under MH 2049, the concerned department shall upload the exact distribution figures for the financial year based on the schedule of payments.

7. The principles outlines in the above paras (4, 5 and 6), shall be configured by the Budget wing of Finance Department in the budget control master screens of CFMS. As a starting point, the budget distributed as per the above principles shall be made available in CFMS to the Secretariat departments / HODs for further distribution to their SCOs / DDOs.

8. While doing the budget distribution, the concerned HODs may adopt the following:

- In case of Educational institutions, day as well as Residential, Hostels, the Budget may be distributed for overheads in the proportion of students / inmates.
- In case of Health Centres and Hospitals and Health Centres, the budget may be distributed based on the average turnover of patients.
- In case of departments like Animal Husbandry, Fisheries, Co-operation, Marketing, Labour, Industries etc., budget for overheads may be distributed based on the area of operation and jurisdiction.
- In case of Mandal Offices, for allocating overheads, population may be taken as base.

9. All the bills relating to establishment expenditure including salaries of Water Resources Department and Works Accounts Department in districts hitherto attended by the Works PAOs/ Director of Works Accounts, shall be presented through Treasuries and Accounts Department and in respect of HOD Offices of the said Departments located in CRDA peripheral area shall be presented to the Capital Region PAO, Ibrahimpatnam for audit and passing the same.

10. All Heads of the Departments / Secretariat Departments without any exception, Director of Treasuries and Accounts, Pay and Accounts Officer, Directorate of Works Accounts are requested to follow these instructions scrupulously. In case of any clarifications, they are requested to reach out to the concerned FMUs, Budget and IT wings of the Finance Department.

11. The following are the timelines for issue of Budget distribution:

Release to HODs:	30th March
HODs to complete Distribution and Submit:	4th April
FMUs to issue CBROs:	7th April

12. All the HODs and FMUs are advised to complete the activity as per the timelines above, failing which no bills can be preferred. Also, configuring the respective office workflows and having your HR data right in the system is a key prerequisite for transacting in the system.

[BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH]

MUDDADA RAVI CHANDRA
SPECIAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To

1. All Special Chief Secretaries / Principal Secretaries / Secretaries to the Government
2. All Heads of Departments
3. All District Collectors
4. All SCOs of all Departments
5. The Director of Treasuries & Accounts A.P., Ibrahimpatnam.
6. The Director of Works Accounts, Ibrahimpatnam.
7. The Pay and Accounts Officer, Ibrahimpatnam.
8. The Dy. Directors/District Treasury Officers in the State.
9. The Chief Technology Officer, Finance Department.
10. The Chief Executive Officer, APCFSS.

Copy to:

1. The Chief Secretary to Government
2. All Sections in Finance Department.
3. All Officers in Finance Department.
4. Peshi to PFS / Secretary (R&E) /Spl.Secretary (B&IF) / Special Secretary.
5. SF/SCS.

//FORWARDED :: BY ORDER//

SECTION OFFICER